

**63J-2-201 Accounting for fee revenues.**

- (1) The Division of Finance shall:
  - (a) establish revenue types;
  - (b) develop a computerized master file of revenue types containing, for each revenue type:
    - (i) the definition of each revenue type;
    - (ii) if available, a historical record of the amount collected for the revenue type for each of the five years;
    - (iii) the agency that collected the revenue;
    - (iv) the program, organization, and fund into which the revenue was originally recorded each year;
    - (v) a general description of the function where the largest portion of the revenue was spent each year;
    - (vi) the specific legal authority that authorizes the agency to collect the revenue;
    - (vii) the rates charged to the individuals or entities that pay the revenue;
    - (viii) the general methodology used to determine the rate charged to individuals or entities that pay the revenue;
    - (ix) for dedicated credits revenues and fixed collections revenues, the revenue estimate used by the agency to prepare their budget;
    - (x) the amount appropriated as dedicated credits revenues and fixed collections revenues in the annual appropriation act; and
    - (xi) for revenues other than dedicated credits revenues and fixed collections revenues, an estimate of the amount of revenue, if available or reasonably calculable; and
  - (c) make the computerized file available to the Budget Office and the Office of Legislative Fiscal Analyst upon request.
- (2) Each agency shall provide the Division of Finance with the information required by this section.

Renumbered and Amended by Chapter 382, 2008 General Session